Exhibit 3 to Class Settlement Agreement

Johnson, et al. v. Meriter Health Services Employee Retirement Plan, et al., 3:10-cv-00426-wmc (W.D. Wis.)

Proposed Publication Notice

Notice of Proposed Class Action Settlement This Legal Notice May Affect Your Rights Please Read It Carefully

A settlement has been reached by the parties in a class action lawsuit regarding the Meriter Health Services Employee Retirement Plan (the "Meriter Plan" or the "Plan") and Meriter Health Services, Inc. ("Meriter") (collectively "Defendants") that is now pending in the United States District Court of the Western District of Wisconsin (the "Court"). The settlement has been preliminarily approved by the Court.

Who is Included in the Class?

The Class is composed of eleven subclasses and generally includes any current or former Meriter Plan participant who accrued a benefit under the Plan at any time between October 1, 1987 and July 22, 2014 (and beneficiaries and alternate payees of such Plan participants).

What is the Case About?

The lawsuit, brought by former and current Meriter employees, principally alleges that the Plan failed to calculate benefits in accordance with the Employee Retirement Income Security Act of 1974 ("ERISA") and the terms of the Plan. The lawsuit additionally alleges that Defendants' communications to participants about their Plan benefits violated federal pension laws. Defendants deny these allegations and have raised several defenses. After four years of active litigation, including an appeal to the Seventh Circuit Court of Appeals, the parties have decided to settle the case.

What Does the Proposed Settlement Provide?

The settlement, which must be finally approved by the Court, creates a total settlement fund of \$82 million, from which net settlement proceeds will be distributed to class members. Proceeds are to be distributed based upon a plan of allocation devised by class counsel taking into account the circumstances applicable to each participant, which may be approved or modified by the Court. Individual notices mailed to each class member identify his or her estimated net settlement amount based upon the proposed plan of allocation.

What Do You Need To Do?

If you are a class member, you do not need to do anything to participate in the settlement. Class members may not opt out of the settlement. As mentioned above, class members will receive or have received an individualized notice with additional information. Class members entitled to receive their additional payment in lump sum form under the settlement should fill out and return to the Plan the election form included at the back of their individualized notice.

Objections To the Proposed Settlement

A hearing will be held before the Honorable William M. Conley at the United States District Court for the Western District of Wisconsin, 120 North Henry Street, Madison, Wisconsin 53703, in Courtroom 250 on Monday, January 5, 2015, at _____, or at such other date and time that the Court may determine. This hearing is known as the "Fairness Hearing." Class members may appear at the Fairness Hearing, in person or by counsel of their own choice at their own expense, and object to the fairness, reasonableness, and adequacy of the settlement, its plan of

allocation, the application for an award of attorneys' fees, costs, and expenses to class counsel, or the incentive awards to be paid to the named plaintiffs for their role in bringing the lawsuit. To oppose the settlement, a class member must, on or before Monday, December 8, 2014, file with the Clerk of the Court a notice of intention to appear and a written statement that indicates all bases for objection, all documentation in support of the objection, legal authority, if any, supporting the objection, and a list of witnesses in support of the objection. The class member must provide copies to Class Counsel and Defendants' counsel, postmarked by December 8, 2014 at the following addresses:

Class Counsel

Eli Gottesdiener Gottesdiener Law Firm, PLLC 498 7th Street Brooklyn, New York 11215

Defendants' Counsel

Charles C. Jackson Morgan, Lewis & Bockius LLP 77 West Wacker Drive, Fifth Floor Chicago, Illinois 60601

How Do You Obtain More Information?

More information may be obtained by inspecting the papers concerning this lawsuit at the Office of the Clerk, United States District Court for the Western District of Wisconsin during regular business hours, by registering and paying a modest fee to the PACER service, http://pacer.psc.uscourts.gov, by contacting class counsel, or by visiting www.meriterpensionlawsuit.com.